

Senate File 2380

S-5275

1 Amend Senate File 2380 as follows:
2 1. Page 24, before line 9 by inserting:
3 <DIVISION
4 DISASTER-RELATED PERSONAL CASUALTY
5 LOSS DEDUCTIONS
6 Sec. _____. DISASTER-RELATED PERSONAL CASUALTY
7 LOSS DEDUCTIONS. A taxpayer is allowed to take the
8 deduction for disaster-related casualty losses under
9 section 165(h) of the Internal Revenue Code, as
10 modified by the Heartland Disaster Relief Act of 2008,
11 Pub. L. No. 110-343, in computing net income for state
12 tax purposes.
13 Sec. _____. EFFECTIVE UPON ENACTMENT AND RETROACTIVE
14 APPLICABILITY. This division of this Act, being deemed
15 of immediate importance, takes effect upon enactment
16 and applies retroactively to January 1, 2008, for
17 tax years beginning on or after that date and before
18 January 1, 2009.>
19 2. By renumbering as necessary.

WALLY E. HORN